ALLEGHENY UNIVERSITY - HALVEMANN OUTPATIENT AR AGING - RECEIVABLE (Bad Dath Calcutations—Now Methodology JUNE 30, 1987	HNEMANN ENABLES AT GROSS (ethodology)	A	aged from registration date	TRATION DATE	-				·	
CLASS	TOTAL	6.30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+
CHA COLL	. 13 130 188	1 317 748	1 590 148	1 804 033	1.278.715	1,087,465	824,261	1,390,441	1,140,948	2,098,407
ONE DESCRIPTION	. 201000171		6	748	5	•	47	7	432	3,509
A PROUSTRIAL REALTH	300,700	80. F08	CDL 807	292 443	232,250	86.976	173.208	331,107	279,115	610,782
A PHILA BLUE CACOO	449.792	88 AB	74 999	82.107	32.851	37.607	21,506	24,639	21,725	46,610
S DATE OF STREET	6 627 043	803,808	584.438	508.641	371,502	302,888	282,311	785,285	457,553	1,622,406
or or par Acres par	657	0	9	65	•	687	0	•	•	0
o Countrion	1830 055	418.180	388.928	261.647	159.889	86,529	113,832	17,204	169,229	712,07
	8 969 044	1 185 164	812.138	816,478	504.884	426,053	1,154,721	424,453	348,132	3,497,841
DA MED ASSIST	1.652.647	81.211	132.458	161,027	151,083	201,467	218,888	365, 190	170,648	170,688
u pa sen Acciet Appe	36.45	i	15.500	0	380	108	8,704	8,288	0	5,324
I HEALTH DASS	1.992.882	66.373	95,181	120.100	103,932	120,135	102,024	251,871	314,054	799,213
GINIMOSSIU	0	6	•	٥	•	•	0	0	0	0
K NIMED ASSIST	248.058	3.461	2.878	18.903	5,718	1,392	4,390	40,932	33,686	124,695
WORKER COMP	1.412.278	116.710	148.700	85,087	57,071	39,251	28,935	110,320	130,148	686,053
M MAXICABE/CBC/IE HEALT	22 134	d	-	•	227	1,853	•	೫	913	20,005
N MISCOM DARTIES	517.587	28.338	42.168	22,357	26.104	21,058	15,179	48,481	70,989	244,912
CHINIDATION	263	0			•	0	•	0	0	32
X TO LOUIS DO CO	40.042	3.558	1.857	5.388	2,855	2.797	2,176	1,118	4,707	14,885
O DENTAL HEALTH PLAN	820.769	30,594	41,351	37.132	36,553	38,671	(8,975)	118,032	83,391	445,021
R RENAL MPNICARE	687	d		0	0	0	•	0	55	484
S&W SELF PAY	4,515,786	339,974	440,581	577,219	471,755	323,359	179,970	373,104	233,870	1,575,885
2	:									
TOTAL	43.695.B14 A	5,122,820	4,847,267	4,601,399	3,434,022	2,788,473	2,828,288	4,460,530	3,458,674	12,045,342
		errorseoute es	THE REPORT OF THE PARTY OF	ESCHOLOSOWS BE	Management of	TOTAL BERESSEED BY	PH MERCHANICAL PROPERTY.	in constituted in	THE SERVICE OF RUSH CONTRACTOR	

AHERF is contractualizing the payors that ere not contractualized at time of billing with this exheddle.
ALLEGHENY UNIVERSITY - HANNEMANN CUTPATIENT AR AGING - NET OF ALLOWANCES (Bed Debt Calcadians—New Mathodobgy) JUNE 30, 1897

CLASS	TOTAL	650	31-60	61-90	91-120	121-150	151-180	181-270	271-365	to s
	201 000 07	1 117 740	1 500 148	1 804 033	1 278 715	1.087.465	824.281	1,390,441	1,140,948	2,096,407
Service Alexander	201,000,31	100	282	348	5		47	217	432	3,509
INDUSTRIAL HEALTH	6,103		200.00	3		08 078	47. 7AR	201 102	278.115	610,782
FE 80	2,535,806	463,639	44707	20000	26,30	20,00	200		100	17 700
DE DANK REFE	358.888	77,510	26,999	65,686	28,28	30,086	2,20	F. >	000'/1	007,7
	4 527 043	803 808	584 438	508.641	371,502	302,888	282,311	785,285	457,553	1,822,406
Circles and Company	720		-	6	•	687	0	0	-	0
PT BAL AFTER INSUR		33.00	201 643	200 118	127 199	77 223	91,148	141.783	135,383	56,222
COMMERCIAL	201,505	1000	750 884	720 007	188.837	157.640	427.247	157,048	128,069	1,434,156
MEDICAKE	4,000,040	4 4 4 4 4	113 ARR	160,191	151 (182)	701 467	218.898	365,190	170,648	170,688
PA MED ASSIST	100,200,	1710	200		60.	Ş	8 704	B.298	•	5,324
H PA MED ASSIST APPS	38,61	- 5	200	7		000 71	70 697	27.043	91.078	231,772
HEALTH PASS	0FB'//G	B 901'C7"	700'17	900		3			-	
DISCONTINUED	9	2	2	> <u>E</u>	- 2.0	? .	131	12.280	10.108	40.408
N MED ASSIST	713,67	ero'L	ğ	2000	2 1				25,036	242 078
WORKCOMP	706,138	56,355	74,350	47,544	92.5	670,81	14,40	001,00	0.00	
HT INAM CHENGRAPHY AND APAIL TH	0	0	0	0	0	-	-	9	•	
	£47 £97	28.138	42 169	22,357	28, 102	21,058	15,178	48,491	70,889	244,912
MINE SE PARTIES	196				9	•	•	•	0	283
	200	7 550	1 047	800 4	2 858	787 6	2.178	1.518	4,707	14,685
HAHN BC FLEX	780,04	900	20,1		20,1	10.67	(200)	118 032	83,391	445.021
DENTAL HEALTH PLAN	620,729	duc,us		7	700) c		-	-
RENAL MEDICARE	0	-	>	•		•	•	, 0, 1,0	070 450	200 27.2 7
S SELF PAY	4,515,798 0	339,974 0	440,561	812'178 0	471,755 0	323,358	0,4,8,7	9/3/10	0/a/ce7	0
	039 659 76	\$ 744 700	217 BAB 1	J 872 A70	2 874 088	7 396 384	2.083.749	3.888.119	2,887,839	8,932,955
TOTAL	34,523,559	3,741,708	3,848,235	3,872,470	2,87,088	485,385,2	2,003,148	2,000,118	900, 100,4	

Total Outpatient AR at gross Less. O/P AR net of estimated allowences

\$43,685,814 34,523,559 8,172,255

*** Medicare Allow rate changed from 33% to 41% as of 4/12/86 and from 41% to 37% as of 6/17/88

53413	Ē			
	GROSS	ALLOWANCES		ALLOWA
OMH CSW C	12.330.185	12,330,165		
A MUISTRIAL HEALTH	6,105	5,105		
A PHILA BLUE CROSS	3,324,781	2,535,808		~
A RC. RANK & FED	448.732	358.988		
NAPA CMH C	5.527.043	5,527,043		
D PT PAL APTER INS	857	. (657		
E COMMERCIAL	1,830,805	1,464,724		Ħ
	9.969.044	3,358,549	i	S,
G PA MED ASSIST	1,652,687	1,652,667		
	38,411	36,411		
	1,992,882	577,936		4.
J DISCONTINUED	•	0		
K NJ MED ASSIST	246,056	719,67		-
L WORKER COMP	1,412,276	708,138		_
M MAXICARE/GROUP HEALTH	23 134	•		
N MISC 3rd PARTIES	517,587	517,587		
O DISCONTINUED	263	263		
_	40,042	40,042		
O DENTAL HEALTH PLAN	820.759	820,769		
R REVAL MEDICARE	669	0		
-	4,515,796	4,515,796		
	0	0		

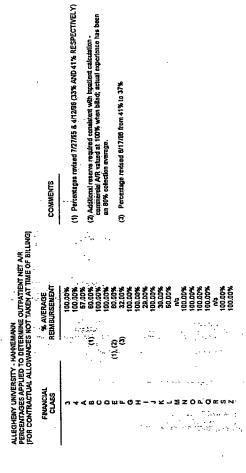
ALLEGHENY UNIVERSITY - HAHNEMANN OUTPATIENT BAD DEET RESERVE CALCULATION (Bad Debt Calculations—Now Methodology) UNE 30, 1987

	1874 189	65 887	78 507	80.202	127.871	108.746	82.426	347,610	855,711	2,096,407
LINDLICTRIAL HEALTH	3.888	=	69	12	LO.	0	ın	25	32	3,509
A PHI A PC	988.089	23,186	14.147	8.335	13,238	9.599	17,321	82,777	208,567	610,782
A RC. RANK & FFD	74.728	3.876	3,000	3.284	2,628	3,009	1,720	6,689	13,035	37,288
AND DAME	2 343 324	30,195	29 222	25,332	37,150	30,289	29,231	186,324	343,165	1,822,406
or sal Agree ING IR	99		-	9	0	19	•		-	•
COMMERCIA	264.546	18.848	14.877	10.466	12.720	7,722	9,115	35,441	101,537	56,222
WEDICARE	1.690.019	18.079	12.894	11,405	18,684	15,764	42,725	39,262	160,051	1,434,156
TSISSE TEN PER PER	782.405	4.081	8 623	8.054	15,108	20,147	21,890	365,190	170,648	170,698
A DA MED ASSIST APPS	15 120	C	780		8	=	670	8,286	•	5,324
STEER THE DASS	325 170	1.752	1.380	1741	3014	3.484	2.859	18,261	68,307	231,772
DISCONTINUED		ļ	-	•	•	0		0	•	•
K NI-MED ASSIST	63.518	92	43	787	2	4	132	12,280	10,106	40,408
WORKCOMP	420 888	2.918	3.718	2377	2.854	1,963	1,447	13,790	48,806	343,026
HE INSTRUCTION AND IN				•			•	•	•	0
N' HECT JAL DARTIES	32105	1317	2 108	1118	2.610	2.106	1.518	12.120	53,241	244,912
DEPENDENT IN THE PERSON OF THE	263		0			0	•	•	•	8
D HAHN BC EL EX	20.053	178	8	295	285	280	218	280	3,530	14,885
O DENTAL HEALTH PLAN	549.051	1,530	2.088	1857	3,555	3,987	(489)	29,508	62,543	445,021
P. RENAL MEDICARE			0	a		•	•	•	0	•
S SELF PAY	3,349,377	169,887	220,281	289,609	235,877	161,680	58,885	373,104	233,870	1,575,885
2	•	0	0	0	0	0	0	0	0	0
REQUIRED RESERVE	15,053,014 2	340.074	380,714	453,372	475,812	368,882	280,363	1,541,181	2,269,560	8,932,955

NOTE: C&L nates that these are the ravised had debt reserve percentages developed by Dan Cancetni and Robin Schafer during FY87.

	31-60 61-80	91-120	121-150	151-180	181-270	271-365	365+
## ## ## ## ## ## ## ## ## ## ## ## ##	5% 5%	4 10%	\$6	10%	25%	75%	100%
## ## ## ## ## ## ## ## ## ## ## ## ##	5% . 5%		361	10%	25%	. 75%	. 100%
BANK & FED 6% 5% 5% 14L INS 5% 5% 5% 5% 5% 5% 5% 5% 5% 5% 5% 5% 5%	5% 5%	JA 10%	10%	10%	25%	75%	100%
FED 5% SW ALINS 5% SW	%S	40%	10%	10%	25%	76%	100%
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5% . 5%	40%	10%	¥01	75%	75%	100%
** ** ** * * * * * * * * * * * * * * * *	5% 5%	407 4707	10%	10%	25%	75%	100%
#	5% 5%	% 10%	10%	10%	25%	75%	100%
* * * * * * * * * * * * * * * * * * *	5% 5%	% 10%	10%	10%	25%	75%	,100%
SSIST APPS 5% SSIST 6% SSIST 7 5% NUIED 5%	5%	% 10%	10%	10%	100%	100%	100%
SSIST 5% COMP 5% NUIED 5% NUIED 5% NUIED 5% NUIED 5% NUIED 5%	5% 5%	X 10%	10%	10%	100%	100%	100%
SSIST 5% COMP 5% NUED 5% NUED 6% NUED 6% ILEX 5%	2%	X 10%	10%	10%	25%	75%	,400 t
NUED 5% AARTIES 5% NUED 5% 1EX 5%	2%	46 10%	10%	10%	100%	100%	100%
NAIED 5% NATHES 5% NAIED 5% 5% 1.EX 5%	5%	X 10%	10%	10%	25%	75%	100%
44RTIES 5% 6% 10% 10% 10% 10% 10% 10% 10% 10% 10% 10	5% 5%	10%	10%	10%	25%	75%	100%
NUED 5% 5% 15%	5% 5%	76 10%	10%	10%	25%	75%	100%
1EX 545	2% 2%	X 10%	10%	10%	75%	75%	100%
200	2% 2%	% 10%	. 10%	10%	25%	75%	100%
R TO	20% 50%	K 50%	50%	20%	*001	100%	100%

2053	3		;		!				
3 MISC HMO	%5	5%	949	201	10%	401	25%	75%	100%
4 INDUSTRIAL HEALTH	260	98 8	8,9	10%	10%	10%	25%	75%	400%
A PHILA BC	%0	% S	2%	10%	10%	10%	%97	75%	100%
B : BC- BANK & FED	969	86	38	10%	10%	10%	72%	75%	100%
C HMO PANJ	94.G	2%	3,6	40%	10%	10%	25%	75%	¥001
D PT BAL AFTER INSUR	25.5	25	5%	*01	10%	10%	35%	75%	100%
E COMMERCIAL	26	2%	35 36	404	10%	10%	722	75%	. 100%
F MEDICARE	345	%	38	404	10%	10%	25%	75%	100%
G PA MED ASSIST	965	2%	% %	404	10%	10%	100%	¥00;	100%
H PAMED ASSIST APPS	8%	2,4	26	10%	10%	10%	700%	¥001	100%
I HEALTH PASS	2%5	o de	35	10%	10%	701	25%	75%	#00#
J DISCONTINUED	5%	2%	%9	10%	10%	10%	%SZ	75%	100%
X NJ MED ASSIST	%5	5%	3%	10%	10%	10%	100%	100%	100%
1 WORK COMP	%\$	26	2%	10%	10%	10%	25%	75%	100%
M GROUPMEALTH	8%	36	**	10%	10%	10%	25%	75%	100 %
N MISC 3rd PARTIES	\$8	85	2%	10%	10%	% 0)	25%	75%	100%
O DISCONTINUED	28	8%	3%6	10%	10%	,03 ,40	25%	75%	100%
P HAHN BC FLEX	%S	2%	%5	10%	10%	% 0;	25%	75%	100%
O DENTAL HEALTH PLAN	88	248	2%	10%	10%	10%	25%	75%	100%
R RENAL MEDICARE	2%	2%	989	10%	10%	10%	25%	75%	100%
S SELF PAY	\$0%	20%	9609	20%	% 05	9605	100%	100%	100%
	100%	100%	100%	100%	100%	100%	¥003	7004	100%



phacetologian/hme97/huh/huhbd

365+

ALLEGHENY UNIVERSITY - HAKNEMANN INPATIENT ACCOUNTS RECEIVABLE - N (Bed Debt Calculations—New Mathodology	HAKNEMANN EIVABLE - NET OF BAD DEBT RESERVES 'Mathodology)	T RESERVES									
JUNE 30, 1887 CLASS	TOTAL	A DNFB (NET)	FINAL	6.38	31-80	61-80	91-120	121-150	151-180	181-270	271-365
3 MISC HIMO CONTRACTS	11,580,679	1,652,879	•	2,789,489	2,675,705	1,631,581	1,218,251	448,166	465,799	637,275	63,525
4 DELAWRE VALLEY HINO		0 04.4	-	1 881 055	0 CEO	078 RAD	587.431	394.158	454.731	307.972	110,37
A PHILA BLUE CROSS	097,049,0		•	20010011	74.407		720	(2,700)	•	928	6
G BL CROSS- BANK & FED	A 440 687	282.287	•	2.081.417	1.002,874	959.892	182,519	498,632	90,810	527,858	118,730
S DISCONTINUED				0	•	0	0	0	0	0	_
C COMPEDIATION	5 855 B40	1.522.648		2.234.779	852,855	364,461	388,427	137,392	148,270	38,713	30,06
e Menicabe	8 644 775	3 257 004	•	2.527.882	260,908	132,450	118,268	80,034	22,705	122,514	22.23
O DA MED ACCIETANCE	6 BAG 179	281 344		813.097	347.816	309.770	89,528	173,225	41,350	•	_
S TA BED AGGET AGG	2 754 007	17 86R		656 239	670.773	482,155	582,510	122,811	318,551	•	_
TA MEN ADSIGN ATTO	804 159	(28,337		195,134	81.133	119,809	51,442	120,401	19,702	153,240	17,16
A NI MED ACCIET	459 008			37.356	82.623	9,112	10,618	0	20,200	•	_
	837 EOE	78 978		387,101	188.077	123,140	58,942	14,030	27,329	40,325	3
THE PROPERTY OF THE PERTY OF TH	7 858			-			•	0	0	3,862	3,76
	250' 1 250' 814	200		43.185	18.511	24.584	27.887	18,245	27,157	39,210	30,68
		5			•	a	0	•	•	•	
C CISCONINGED	, 96,	•		1 B13	10.393	•	(940)	0	(3.765)	0	25
S SELF PAY	2,163,167	27,668		754,426	391,201	365,811	222,854	257,375	143,831	0	
			ľ		200 500 5	302 703 2	. 0.46 /29	י הפה הפר כ	4 777 ARB	1 974 0.41	107 5A

CLASS	TOTAL	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+	- 1
OWNER	8.495.798	1,251,861	1,510,639	1,713,831	1,150,843	978,719	561,835	1,042,831	285,237		0
A DEL VALLEY HMO	2,116	213	1313	ž	13	0	4	158	901		0
A COLUMN SI IS A COLUMN	1 547 878	770 277	288 708	158.358	119.144	87.278	155.887	248.330	69,529		0
a actionwise sen	284.258	73,616	58 800	67.402	23.653	27.077	15.484	20,683	4,345		0
C HILD DAM!	3 183.719	573.713	555.216	481,309	334,352	272,689	263,080	588,971	114,388		0
D PT RAI AFTER INS	580			9	•	900	0	•	•		0
E COUMERCIAL	1,200,178	318.282	278.865	198.852	114.478	68,501	82,031	108,322	33,846		0
F MEDICARE	1.668.530	360,594	246.690	216,892	168,153	141,876	384,522	117,786	32,017		0
G PA MPD ASSIST	870.282	77.151	125,833	152,975	135,974	181,320	197,008		0		0
H DA MEN ASSIST APPS	21.281	0	14.811	0	35.	8	80°9	-	0		0
HEALTHPASS	245,788	23,786	28,222	33,088	27,126	31,355	26,628	54,782	22,769		0
J DISCONTINUED	•	•	0	•	-	a	5	•	0		0
K NJ MED ASSIST	10.289	98	929	5.387	1,544	376	1,185	0	0		0
T WORKER COMP	285.240	55.437	70.633	45,168	25,682	17,683	13,021	41,370	16,269		0
M MAXICARFIGROUP HEALTH	0		•	•		-	•	0	0		0
N MISC 3rd PARTIES	186.538	25.021	40.060	21 239	73,494	18,952	13,661	38,361	17,747		0
O DISCONTINUED	0		0	•		•	•	•	0		0
P HAHN BC PLEX	19.989	3,380	1.859	5,689	2,559	2,518	1,958	836	1,177		0
O DENTAL HEALTH PLAN	271,718	29.084	38,283	35,276	31,997	35,704	(7.6,877)	88,524	20,848		0
R RENAL MEDICARE	•	•		0	•	•		0	0		0
S SELF PAY	1,166,419	169.987	220,281	288,609	235,877	161,680	89,995	0	0		0
Z Z		0	0	O	0	0		0	0		-
NET CHITPATIENT A/R	19 470 545	3.401.634	3.458.521	3.419.088	2.395.288	2.027.402	1.803,386	2,346,838	818,279		١-
							A COMMUNICATION AS	- management of the contract o	a census access		p

ALLEGHENY UNIVERSITY HOSPITALS	•	SUMMARY OF RESERVES FOR BAD DEB	,	,
ALLEGHENY UNIVE	HAHNEHANN	SUMMARY OF RESI	#1204100-85000230	6/30/97

(\$22,830,938) \$2,500,000 (a) \$22,602,248) \$77,518,060 31.1% (\$22,902,938) \$77,518,060 31.1% (\$200,000 (a) \$2,000,000 (a) \$2,902,039] \$78,318,060 31.1% (\$200,000 (a) \$2,902,039] \$78,318,060 31.1% (\$200,000 (a) \$2,902,039] \$78,348,632 28.9% (\$201,104) \$7,946,687 (b) \$7,946,687 (b) \$7,946,687 (c) \$7,946,687										
\$22,500,500 (a) \$22,000,000 (a) \$22,000,00	COMPARATIVI PYE 8/10/196 BA	ë DATA: IL:				•	(\$23,583,248)	\$72,517,189	32.5%	
(24,014,186) (907,850) (33,869) 2,000,000 (a) (22,922,036) 78,348,632 28,9% (24,014,186) (910,104) (33,869) (929,000) (a) (24,395,09) 78,575,586 31,2% (24,396,009) (526,312) (22,544) (38,685,09) (69,27,307) 28,9% (13,986,309) (921,737) (145,386,309) (93,17,307) 28,9% (12,545,407) (19,985,309) (91,27,307) (11,5% 20,5% (12,545,407) (19,985,309) (91,27,707) (12,545,407) (12,545,407) (11,5% 20,5% (12,545,407) (19,985,309) (91,893) (1,546,607) (1,5707,076) (1,5707,076) (1,5707,076) (1,581,276) (1,5% (12,707,076) (12,545,407) (1,627,76) (1,628,910) (1,628,910) (2,500,000) (1,748,76) (1,681,802) (1,243,590) (17,435,708) (16,761,233) (14,243,590) (14,243,590) (14,243,590) (14,243,590) (1,614,243,590) (1,614,243,590) (1,614,243,590) (1,614,243,590) (1,614,243,590)<	JULY	(\$23,583,248)		(\$2,930,938)		\$2,500,000 (a)	(\$24,014,186)	\$77,318,060	31.1%	
(22,922,036) (510,104) (33,869) (622,000) (a) (24,395,009) (78,207,566 31,2% (510,104) (33,869) (22,544) 4,968,557 (b) (19,965,309) (92,1563 20,5% (12,16,539 1,153 1,153 1,153 1,154,47) (11,53 1,154,47) (12,16,53 1,1367,387 20,5% (12,16,53 1,1367,387 20,5% (12,16,547) (12,16,16,16,16,16,16,16,16,16,16,16,16,16,	AUGUST	(24,014,186)		(907,850)		2,000,000 (a)	(22,922,036)	79,348,632	28.9%	-
(24,395,009) (526,312) (22,544) 4,956,557 (b) (19,985,309) 69,217,387 28.8% (19,965,309) (507,939) 1,153 7,946,687 (c) (12,545,407) 61,216,633 20.5% (12,545,407) (69,776) (91,883) 7,946,687 (c) (12,707,076) 61,216,633 20.5% (12,707,076) (13,647) (61,618) 4,829,000 (d) (7,716,276) 64,652,286 12.5% (7,716,276) (501,618) 49,289 (7,716,276) 65,593,363 12.5% (13,689,810) (563,887) (13,689,810) 62,989,192 21.7% (14,687,78) (569,787) (17,435,708) 58,775,793 29.7% (17,743,708) (6,761,233) 51,208,689 0 (691,047)(f) (14,243,590) 51,333,823 27.7% (14,243,590) CALC. (80,614,197) (814,243,590)1,53-2 551,333,823 -27.7% (14,243,590) (614,243,590)1,53-2 57.7% (14,243,590)	SEPTEMBER	(22,922,036)		(510,104)	(33,869)	(929,000) (a)	(24, 395,009)	78,267,586	31.2%	
(19,985,309) (507,939) 1,153 7,946,687 (c) (12,545,407) 61,216,633 20,5% (12,545,407) 61,216,633 20,5% (12,545,407) (19,1893) 1,153 (19,1893) (12,707,076) 61,891,275 20,5% (12,707,076) 61,891,275 20,5% (13,705) (14,243,500) (14,243,500) (14,243,500) (14,243,500) (14,243,500) (14,243,500) (14,243,500) (14,243,500) (14,243,500) (14,243,500) (15,705) (14,243,500) (15,705) (14,243,500) (15,705) (14,243,500) (15,705) (14,243,500) (15,705) (14,243,500) (14,243,500) (15,705) (14,243,500) (15,705) (14,243,500) (15,705) (14,243,500) (15,705) (14,243,500) (14,243,500) (15,705) (14,243,500) (OCTOBER	(24,395,009)		(526,312)	_	4,958,557 (b)	(19,985,309)	69,217,387	28.9%	
(12,545,407) (69,776) (91,893) (12,707,076) (61,891,275 20.5% (12,707,076) (61,891,275 20.5% (13,705,407) (13,705,407) (14,243,593,403 12,399 (15,000,000) (13,699,810) (17,495,708) (17,49	NOVEMBER	(19,985,309)		(507,939)	_	7,946,687 (c)	(12,545,407)	61,216,633	20.5%	
(12,707,076) (19,654 (29,854) 4,829,000 (d) (7,716,276) 64,852,286 11,9% (5,101,101) (10,101)	DECEMBER	(12,545,407)		(9,776)	_		(12,707,076)	61,891,275	20.5%	
Y (7,716,276) (501,818) 49,299 (6,000,000) (e) (13,689,810) 65,593,363 12,5% (8,168,785) (521,015) (521,015) (5000,000) (e) (13,689,810) 62,989,192 21,7% (13,689,810) (16,81,243,708) (17,435,708) 58,775,733 29,7% (17,435,708) 3,208,689 0 (691,047) (f) (14,243,590) 51,333,823 27.7% (\$14,243,590) ro cALC. \$0 \$67,778 \$6,512,778 \$61,243,590) \$67,778 \$61,243,590)	JANUARY	(12.707.076)		191,654		4,829,000 (d)	(7,716,276)	64,852,296	11.9%	
(8, 168, 785) (5, 21, 015) (5, 000, 000) (e) (13, 689, 810) (5, 989, 192 21, 7% (13, 689, 810) (5, 989, 192 21, 7% (14, 485, 786) (15, 689, 810) (17, 435, 708) (17, 435, 7	FEBRUARY	(7.716.276)		(501,818)	49,299		(8, 168, 795)	65,593,363	12.5%	
(13,689,810) 1,681,821 (427,719) (5,000,000)(e) (17,435,708) 58,775,793 29.7% 595,786 78,690 (691,047)(f) (14,243,590) 51,333,823 27.7% (14,243,590) 50,77% (14,243,59	MARCH	(8, 168, 795)		(521,015)		(5,000,000) (e)	(13,689,810)	62,989,192	21.7%	
(17,435,708) 595,786 78,690 (691,047) (16,761,233) 56,212,746 29.8% (14,243,590) (14,243,590) 51,333,823 27.7% (14,243,590) (14,243,290) (14,243,290	APRIL	(13,689,810)		1,681,821	(427,719)	(2,000,000) (e)	(17,435,708)	58,775,793	29.7%	
(16,761,233) 3,208,689 0 (691,047)(f) (14,243,590) 51,333,823 27.7% (14,243,590) 233,583,248) \$0 (\$797,802) (\$476,737) \$0 (\$10,614,197) (\$14,243,590),1,53-2 \$51,333,823 -27.7% (\$14,243,590) (6	MAY	(17,435,708)		595,786	78,690		(16,761,233)	56,212,746	29.8%	
23,583,248) \$0 (\$797,802) (\$476,737) \$0 \$10,614,197 (\$14,243,590) 1, 53-2 \$51,333,823	JUNE	(16,761,233)		3,208,689		0 (691,047)(f)	(14,243,590)	51,333,823		(0) (06
(\$23,583,248) \$0 (\$797,802) (\$476,737) \$0 \$10,614,197 (\$14,243,590) 1, 53-2 \$51,333,823	YTD ADJ TO C	ALC.								
	TOTAL	(\$23,583,248)	80		(\$476,737)	\$0_\$10,614,197	(\$14,243,590) 1, 53-2		-27.7% (\$14,243,5	35) (06
	EE	est Statute account witto-off confractual reserve reclass of	s of \$7,046,687 at 155,729,000 and 1	and cardiac implants adjusti reversal of cardiac implant r	ment of \$900,009 oseve, (\$900,009)		bad debt allowance ad new methodology dev	ocording to the eloped in FY97		
(c) Past Statute account write-offs of \$7,046,887 and cardiac implicats adjustment of \$800,000 new methodology developed in FY97 (d) Contractual reserve release of \$4,729,000 and revorsal of cardiac implant reserve.	(0)	fransfer of reserves from Gra	duato				by Dan Cancelmi and	Robin Schafer.		
Para Statute eccount write-offs of \$7,046,697 and cerdiac implants adjustment of \$800,000 Contractual reserve notless of \$5,728,000 and reversal of cardiac implant reseve, (\$300,000) Transfer of reserves from Graduate	ē	the state of the s					At 2/24/07 AUROR was etill reine the	ac ctill reing the		

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ALLEGHENY UNIVERSITY HOSPITALS
HAMNEAGANN
SUMMANY OF RESERVES FOR BAD DEBTS
#1204200-85000230
GJU/97

COMPARATIVE DATA: FYE 6/30/86 BAL:						(\$11,227,283)	\$28,832,452	38.9%	
× (\$11	(\$11,227,283)			(\$681,164)		(\$11,908,447)	\$31,422,262	37.9%	
(1)	(11 908 447)			(616,393)		(12,524,840)	32,306,384	38.8%	
. 22	12 524 840)	417.781		(317,691)		(12,424,750)	32,163,543	38.6%	
_	12 424 750)	642.424		(306,081)	706,908 (a)	(11,381,499)	32,215,206	35.3%	
-	11.381.499)	397,512	(119)	(270.005)	4, 138, 545 (b)	(7,115,566)	30,282,240	23.5%	
DECEMBER (7	(7 115,566)	7,988	(2	(105,519)	1,053,560 (c)	(6, 159, 588)	29,319,850	21.0%	
_	(6, 159, 588)	455		742,683		(5,416,450)	29,899,866	18.1%	
>	(5,416,450)	5.046	(189)	88,995		(5,322,598)	31,022,798	17.2%	
	(5,322,598)	7.366	(13)	175,976		(5, 139, 270)	32,129,251	16.0%	
_	(5, 139, 270)	5,955	(9)	191,709		(4,941,655)	32,762,869	15.1%	
	(4.941,655)	4.530	(2 6)	271,513		(4,665,669)	33,323,412	14.0%	
hi	4,665,669)	2,635	(<u>3</u> 3	248,074	0 (10,638,000)(d)	(15,053,013)	32,607,575	46.2% (15,053,013)	0
YTD ADJ TO CALC.									

NOTES: (a) Past Statute account write-offs
(b) Past Statute account write-offs
(c) Transfer dental write-off from contractual reserves
(d) Bad Debt shortfall adjustments

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EXHIBIT 0292

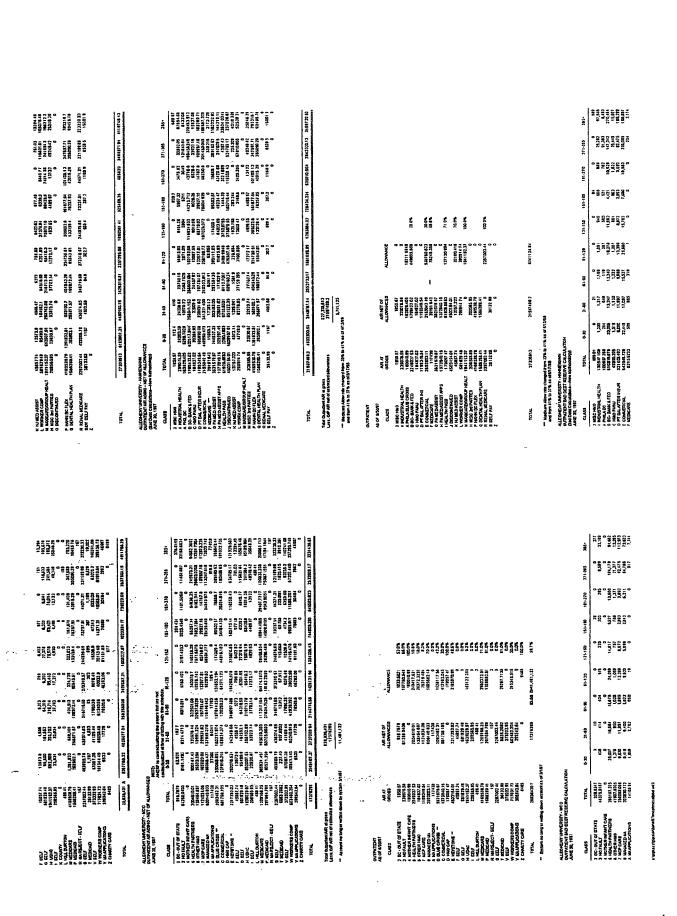
7007417 7000% 508483.4

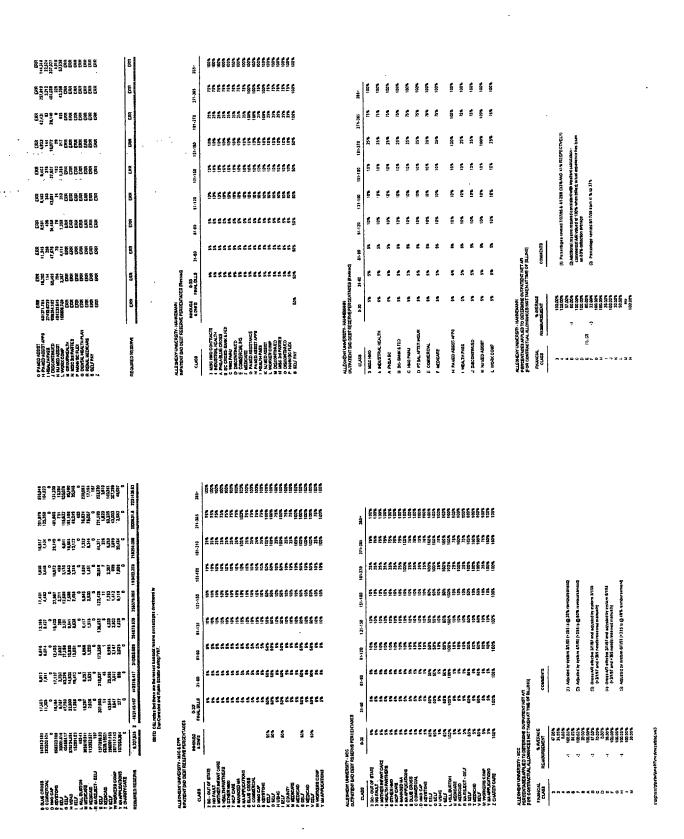
alledgent unachenty - McO & Epp McColato Recenals Actio - Reate Arc de 1817

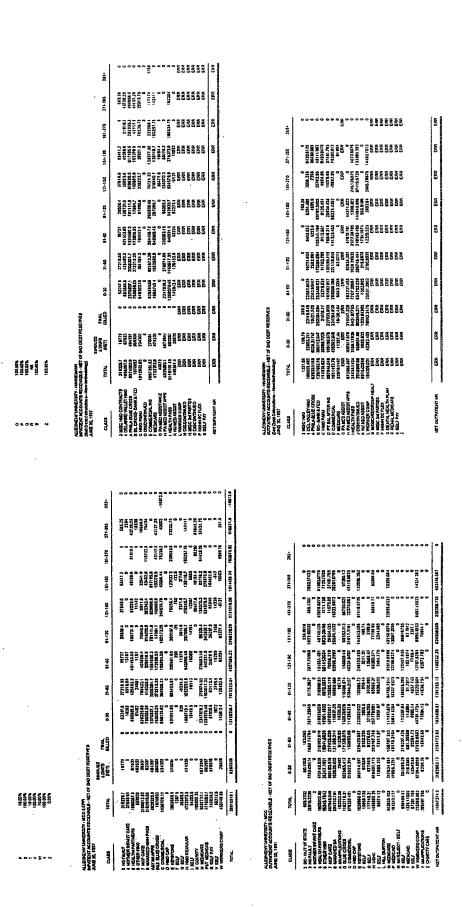
7. M.	TY - MED & CPPI REDESING CALCULATION												ALEGNEN UNKERDTY - INVANTANN DAN TEST TOD DEST TECKNYE CALCULATON DANG DAT CHICLOMS - HAN MEROGROPP AMG, DJ. 1837	PHOESUNDA PINE CALCULATO FIREPOCOCOS	5									
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	-3187	•	•	39476.76	1 (374.85	F157.65	Ē	111831	11485	16373	113611 73	-229261	P MEDICATE	130087		•	87,878	23,719						2
	F8345 E8	-	•	77739 03	12727.78	8703.82	671072	21,284,34	2348.58	18700	6075	4:017	O PALIED ASSISTANCE	498849		•	•	۰						z
	14177	•	•	•	•	•	•		•	_	•	18277	H PA LED ADDET APPO	157302 \$	•		116,307	16.619	2,456					2
	44.7503.1	•	-	411105	21,727,15	20075.15	2,501	0338.0	13775.8		21 101315	53.2	I HEALTHPASS	1427731 \$5	•	•	2,015	21,016						=
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3.60	91-60	\$1-120	131-150	131-150	01-270	371-385	385	cuss	TOTAL	6.30	31-60	\$1.80
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\$51622.23	_	472507.10	_				37628-62	J Decormace	4507154.01	1002101	151522.39	125160 24
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COMPANYNT DATA FYB GOODS BALL FYB GOODS DALL FYB SDOOS DALL	.ž						(ne est	(Section) (Section) (Section)
*	(314,818)		(147)	(\$16,741)			(\$495,804)	(\$495,804)
SUST	(495,604)	₽		(19,036)			(614.826)	(514.828)
TEMBER	(614,025)	\$		(17,750)			(832,631)	(632,531)
TOBER	(632,631)	=		(17,750)			(650,269)	(550,255)
PERMIT	(650,265)			(17,750)			(868,016)	(368,016)
CBAGER	(868,015)			(17,750)			(585,756)	(585,766)
SLARY	(385,765)			(17,760)			(603,516)	(315,503)
TRUMAN	(503,515)			(17,750)			(621,255)	(621,256)
KON	(621,286)	1,033,264		(17,750)			194,248	394,248
. zi	394.248	341,728		(17,750)			718,228	718,225
	719,226	401,926		(17,750)			1.182,402	1.182,402
	1,182,402	322,976		•	(192)	504,621)	6	6
1	18140 0456	45 4 90 5.74	4.5.5.27	A 4 4 5 6 5 4 7	163601 165	14.2 55.51	7,000	A 160

FYE GOOD EM: FYE GOOD EM: FYE GOOD EM:	E C L KK						(2,433,504) (3,119,384) (6,769,115)	•			
MAY Woust September	(\$5,768,115) (\$,215,852) (\$2,15,851)	\$570,421 497,760 698,184	(\$18,038) (18,584) (853,288)(b)	(\$768,160) (723,076) (327,344)		1,000,000 (a) (a) (30,000)	(55.471.952) (5.215.951) (6.61.539)				
NOVEMBER DECEMBER	(4,827,142) (4,827,142) 885,944 833,180	460,580 292,624 824,405	(125,568) (118,044) (84,220)			6,806,417 (d)	885,344 885,344 833,180 2,359,021				
TEBRUARY MARCH MARCH	2,722,052	704,303 530,291 1,016,334	(13,928) (5,482) 0	(327,344)		(7.860.793) (f) (7.000.000)	2,722,062 (4,941,276) (11,252,286)				
WAY JUNE	(11.252,285)	1,393,873	447	(327,344)	(64.924)	(343,716)(9)	(10,185,785)	30.188.807	-31.65%	(9.863.364)	6

\$ 120/200-65000210	42007
	\$ 120/200-65000210

	Control Management	COLUMN TO THE PROPERTY OF THE PARTY OF THE P	KERRING STORES STATE STATE STATE STATE STORES STATE ST								
MPARATNE DATA: E GOOSE EM: E GOOSE EM: E GOOSE EM:	EDATA: ML: ML: ML:						(1,867,799) (2,192,780) (4,169,731)				
,	(\$4,156,731)	\$461,654	(\$7.476)	(\$081,549)		\$350,000 (a)	(\$4.238.101)				
TEMBER	• •	422,028	(34,869)	(820,195)		(250,000) (a)	(5,309,433)				
DOUBLE		736,122	(14,676)	(820,184)			(6,409,200)				
THEFT	•	427,099	(25,830)	(820,195)		674.519 (b)	(4,152,008)				
CEMBER	(4,962,809)	646,165	(21,759)	(820,195)			(6.148,597)				
, E	(5,140,597)	1,085,179	(67,141)	(820,194)			(4,940,753)				
RUMRY	(4,940,763)	613,219	(49.109)	(820, 194)			(5,235,838)				
Ę	(\$,296,030)	485,329	(61.616)	(820,195)		719,568 (c)	(4,953,752)				
a	(4,363,762)	681,694	6,150	(820,194)			(5,128,502)				
	(5, £29, 502)	643,285	(9,761)	(820,195)			(5.415,163)				
ž.	(6,416,163)	912,015	(17,000)	(212,704)	(41,239)	(608,457) (d)	(5,382,547)	16,410,398	-32.80%	(5,382,547)	ē
TOTAL	(\$4,556,731)	\$7,377,640	(4310,920)	(\$9,334,827)	(\$41,238)	\$1,085,628	(\$5,382,547)4, 55.2	\$16,410,399	-32,80%	(\$5,382,547)	8
25.52 5.52 5.63	(S) (4) Reserve adustment (5) Institutes Pest Stantes (4) Institutes Pest Stantes 2 (4) Institutes \$400,000 VIX at	stesum wite-effs testing wife-effs herfill adjuitmen	id. Reservie adjustmens. (i) Insuface Paris Statutes oceanus wate-offs. 81,001509 offset by entirutual reserve (ii) Insuface Paris Statutes assession with-offs. 91,00150 offset by contractive season (ii) Insuface is produce? Schwarzin spinnass and NR Cheenotzialen of Statutes (iii) Insuface is produce? Schwarzin spinnass and NR Cheenotzialen (Statute).	(i) Reservie ségutossen. (i) Instánsé Pais Estatos essesson meta-eft. 61 dólása eftesé by ventratusi reserve el (5527 px)) (i) Medice de jás Estatos assisson meta-efte eft 54,731 dels els y consentant reserve el (52,732 x)) (i) Instánsé polocopo y Cásarotta sépisiones mel Afrikasentilades els égue el 84,47	S.		4 5.182.547 2 5.337.925 (345,378) C				
						NOTE: The different contracts	The difference between the IP and the OP contractuals almost offsel each other.	avo			
						C Differenc	Ofference relaies to a shilling of reserves from contractuals to back dabt date to EPPt's contractual	ns from ordrectual			
						J GNIOSEL	reserve cale becoming consistent with the other	to office			